Depreciation and Amortization

► See separate instructions.

Attach this form to your return.

OMB No. 1545-0172

Internal Revenue Service

Department of the Treasury

Name(identifying number									
Busine	ss or activity to which this form relates	PIAL.		Who are the second						
Part	Depreciation Use Part III, Specific Inform autos), amusement/recreati	ation Concerning Au on property, and cor	itomobiles and other Listed in the computer of	I Property, for certaint.	ain transpo	rtation equipment (e.g.				
	Se	ction A.—Election	to Expense Recovery Pro	perty (Section 179	9)					
	(a) C	lass of property		(b) Cost		(c) Expense deduction				
1										
3 T	sted property—Enter total from otal (see instructions for limitati -1 Instructions of Form 1065 or	ons). (Partnerships	or S corporations—see th	e Schedule K and						
	I morradione of the management		-Depreciation of Recovery							
	(a) Class of property	(b) Date placed in service	(c) Cost or other basis	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction				
4 A	Accelerated Cost Recovery System (ACRS) (see instructions): For assets other than automobiles and other listed property placed in service ONLY during tax year beginning in 1985									
a	3-year property									
b	5-year property									
С	10-year property									
d 	15-year public utility property			-						
е										
f	15-year real property									
g										
(;	See "Items You Should Note")									
5 L	isted property—Enter total from	Part III, Section A, o	column (g)							
	CRS deduction for assets other t			ed in service prior t	o 1985					
	see instructions)	<u></u>								
		Section C.—I	Depreciation of Nonrecove	ery Property						
7 F	roperty subject to section 168(e									
8 (Other depreciation (see instruction									
			Section D.—Summary							
9 To	otal (Add deductions on lines 3 th hips and S corporations—Do NO	rrough 8). Enter here T include any amour	e and on the Depreciation lints entered on line 3.)	ne of your return (F						
Par	t II Amortization									
	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Code section	(e) Amortiza- tion period or percentage					

Total. Enter here and on Other Deductions or Other Expenses line of your return

Part III

Specific Information Concerning Automobiles and Other Listed Property

For property used 50% or less in a trade or business, the section 179 expense deduction is not allowed. For listed property used 50% or less in a trade or business, depreciation MUST be computed under the straight-line method.

Section A.—Depreciation of Automobiles and Other Listed Property (see instructions for limitations)

Item No.	(a) Description (list vehicles first)	(b) Date placed in service	(c) Business use percentage (%)	(d) Cost or other basis	(e) Recovery period	(f) Method of figuring depreciation	(g) Deduction	(h) Section 179 expense		
_1										
2										
3										
4										
<u>5</u>					<u> </u>					
7										
-8									-	
9										
Total (Enter here and on line 2, page 1.)										
Total	(Enter here and on line 5	, page 1.) .	<u> </u>			<u> </u>				
	Se	ction B.—Que	stions Regard	ding Use of Autom	obiles and (Other Listed P	roperty			
To Be Completed by All Filers:									No	
1 Do you have evidence, for all the listed property above, to support the business use percentage claimed?										
2 Is the evidence written?										
3 Do you maintain a written policy statement, meeting the conditions described in the instructions, that prohibits all										
personal use of vehicles, including commuting, by your employees?										
If "Yes," do not complete items 6 through 12 for any of the vehicles furnished to employees that are covered by the										
written policy statement.										
4 Do you maintain a written policy statement, meeting the conditions described in the instructions, that prohibits										
personal use of vehicles, except commuting, by your employees?										
they are covered by the statement; and (b) for all vehicles not covered by the statement.										
5 Do you provide more than five vehicles to your employees, or treat all use of vehicles by employees as personal use?										
If "Yes," you do not have to answer questions 6 through 12: (a) for vehicles furnished to other than disqualified persons, or (b) if you treat all use of vehicles by employees as personal use. You must retain the information received from your employees regarding the use of the vehicles.										

Section C.—Information Regarding Use of Vehicles Vehicle 2

Vehicle 3

Vehicle 4

Vehicle 5

Vehicle 6

Vehicle 1

6 Total miles driven during the year								15				
7 Total business miles driven during the year8 Total commuting miles driven during the year												
9 Total other personal (non-commuting) miles driven	Yes	No										
10 Was the vehicle available for personal use during off-duty hours?							_					
11 Is another vehicle available for personal use?												
12 Was the vehicle used primarily by a disqualified person?												